



## INTER-OFFICE MEMORANDUM

TO: Board of Commissioners  
THRU: *Zachary L. Williams*, County Manager  
FROM: Patrick J. O'Connor, Finance Director  
DATE: January 28, 2009  
SUBJECT: 2009 Final Adopted Budget-January 21<sup>st</sup> Board Meeting

The Board of Commissioners approved the final FY2009 Budget at its recess meeting of January 21, 2009. Attached is the FY2009 Final Adopted Budget booklet which reflects the Proposed Budget initially submitted by the Budget Commission on November 15, 2008, incorporated with the changes approved by the Board of Commissioners during the budget hearings. The approved changes to the proposed budget are listed below:

### GENERAL FUND EXPENDITURES

#### Changes to Recurring Budget

DFACS	(100,000)	Reduction of SAFE Program funding
Grady Hospital Transfer	(26,500,000)	Transfer to Non-Agency pending additional Information and negotiation of MOU
Non Agency	26,500,000	Reduction from Grady Hospital Transfer held in Contingency pending contract renegotiation
Superior Court-General	73,500	Funding for 2 Jury Temp positions
Superior Court-Judges	(73,500)	Reduction to fund Temp positions transferred from discontinued medical insurance benefits

#### Approved Non-recurring Non Capital Items

Arts Council	100,000	Funding for National Black Arts Festival
Health Fund Transfer	150,000	Funding for West Nile Virus Program
Housing & Community Dev.	200,000	Additional funding for Rental Assistance Program
Human Services	400,000	Additional funding for Senior Home Repair Program
	125,000	Additional funding for Meals on Wheels Program for frail elderly
	70,000	Additional funding for TLC Program
	50,000	Additional funding for Fulton County Youth Commission Program
Non Agency	1,185,000	Funding for OPEB

County Manager	600,000	Funding for Organizational Performance Audit
	300,000	Funding for Executive Recruitment Services
	650,000	Funding for staff training & development initiative
	125,000	Funding for production/development of information materials
General Services	100,000	Funding for countywide space allocation
Human Services	109,857	Funding for kitchen equipment & maintenance for multipurpose senior facilities
	120,000	Funding for supplies & equipment for multipurpose senior facilities
	99,879	Funding for poolpak dehumidifier
	62,199	Funding for furniture & equipment for multipurpose senior facilities
	66,376	Funding for furniture & equipment for emergency and transitional housing
	21,008	Funding for porch screen and HVAC system for Hapeville Senior Center
	20,000	Funding for cubicles at S. Fulton Career Center
Information Technology (IT)	600,000	Funding for countywide PC refresh
Mental Health	187,388	Funding for Services to at Risk Team (START)
	424,400	Funding for Oakhill Mental Health Treatment for Children & Family
	261,776	Funding for Neighborhood Union Health Clinic for mental health & related services
	75,041	Funding for intergenerational services
Non Agency	1,000,000	Funding for OPEB
	1,400,000	FY10 & FY11 funding for Organizational Performance Audit and Staff training & development
Public Defender	200,000	Additional funding for Indigent Defense

#### **Approved Non-recurring Capital Items**

County Marshall	40,000	Records Management System
	35,000	Replacement of Server
	90,000	Radios and Workstations
County Attorney	75,000	Records Management System
Finance	75,000	Treasury Cash Management software
General Services	200,000	Asset Management
	406,175	Fuel management system
	4,000,000	Repair of Carnes Building exterior cladding system
	2,500,000	Renovation of the North Government Annex & identification of site, planning & design for South Government Annex

General Services (cont'd)	4,641,807	Countywide general building maintenance
	1,000,000	Closed Circuit TV for Jail security
	338,000	ADA compliance requests
Information Technology	300,000	Replacement of servers
	200,000	Data center storage refresh
	200,000	Records center system and shelving upgrade
	130,000	Automated agenda project
	6,500,000	Unified Justice Case Management System
Superior Court-Clerk	1,000,000	New land record management systems
Information Technology	18,000	Replacement of 1 Crown Victoria
Juvenile Court	25,000	Replacement of a van
Sheriff-Jail Unit	152,824	Replacement of 2 Blue Bird buses
	22,785	Replacement of K-9 Ford Expedition
	327,485	Replacement of 15 Crown Victoria
Superior Court-Clerk	20,000	Replacement of 1 cargo van

### **SOUTH FULTON TAX DISTRICT EXPENDITURES**

#### **Revenues**

Millage	2,463,750	Proceeds of increase in millage from 1.75 mills to 2.5 mills
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#### **Recurring Expenditures**

E&CD Svcs.	100,000	Additional funding provided for operations by BOC
Fire	729,410	Additional funding provided for operations by BOC
Non Agency	(500,000)	Funds transferred to Public Works budget
Parks & Recreation	200,000	Additional funding provided for operations by BOC
Police	1,359,113	Additional funding provided for operations by BOC
Public Works	500,000	Funds transferred from Non Agency for roads maintenance

#### **Nonrecurring Capital Expenditures**

Fire	1,500,000	Repair or replace fire station #1- Welcome All Rd.
	365,000	Repair fire station #7 – Buffington Rd.
	100,000	Install emergency traffic signal at Stn 23-Cascade
	165,000	Purchase 11 thermal imaging cameras
Police	370,000	Replacement of high-mileage older patrol vehicles

# Fulton County Final Adopted FY2009 Budget

## General Fund

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	2009 Tentative Budget	BOC Actions on Recurring Budget	2009 Final Budget Before Nonrecurring Enhancements	BOC Actions on Nonrecurring Enhancements	2009 Final Budget Before County Mgr Nonrecurring Recommendation	BOC Actions on County Mgr Nonrecurring Recommendation	2009 Final Budget After All Adjustments
<b>REVENUES</b>							
Billable FY08 Property Taxes	40,359,312		40,359,312		40,359,312		40,359,312
Property Taxes	466,441,749		466,441,749		466,441,749		466,441,749
Local Option Sales Taxes	33,000,000		33,000,000		33,000,000		33,000,000
All Other	95,138,681		95,138,681		95,138,681		95,138,681
<b>Sub-Total of Revenues</b>	<b>\$634,939,742</b>	<b>\$0</b>	<b>\$634,939,742</b>	<b>\$0</b>	<b>\$634,939,742</b>	<b>\$0</b>	<b>\$634,939,742</b>
Billable FY08 State Homestead Tax Credit - Non Recurring	12,700,000		12,700,000		12,700,000		12,700,000
Billable FY08 Property Tax - Non Recurring	21,498,294		21,498,294		21,498,294		21,498,294
<b>Total Non Recurring Revenues</b>	<b>\$34,198,294</b>	<b>\$0</b>	<b>\$34,198,294</b>	<b>\$0</b>	<b>\$34,198,294</b>	<b>\$0</b>	<b>\$34,198,294</b>
<b>Total Revenues</b>	<b>\$669,138,036</b>	<b>\$0</b>	<b>\$669,138,036</b>	<b>\$0</b>	<b>\$669,138,036</b>	<b>\$0</b>	<b>\$669,138,036</b>
<b>EXPENDITURES</b>							
Arts Council	5,327,549		5,327,549	100,000	5,427,549		5,427,549
Board of Commissioners	3,210,344		3,210,344		3,210,344		3,210,344
Clerk to the Commission	1,060,201		1,060,201		1,060,201		1,060,201
Cooperative Extension	565,369		565,369		565,369		565,369
County Attorney	3,699,984		3,699,984		3,699,984		3,699,984
County Manager	10,713,142		10,713,142		10,713,142	1,675,000	12,388,142
County Marshal	5,510,187		5,510,187		5,510,187		5,510,187
District Attorney	20,911,797		20,911,797		20,911,797		20,911,797
Emergency - 911	0		0		0		0
Environ. & Comm. Dev. Svcs	2,720,764		2,720,764		2,720,764		2,720,764
Family & Children Services	13,120,283	(100,000)	13,020,283		13,020,283		13,020,283
Finance	6,549,788		6,549,788		6,549,788		6,549,788
General Services	33,690,878		33,690,878		33,690,878	100,000	33,790,878
Grady Hospital Transfer	76,500,000	(26,500,000)	50,000,000		50,000,000		50,000,000
Health Fund Transfer	15,117,106		15,117,106	150,000	15,267,106		15,267,106
Housing & Comm. Dev.	1,039,299		1,039,299	200,000	1,239,299		1,239,299
Human Services	30,521,741		30,521,741	645,000	31,166,741	499,319	31,666,060
Information Technology	25,250,143		25,250,143		25,250,143	600,000	25,850,143
Juvenile Court	14,307,782		14,307,782		14,307,782		14,307,782
Library	32,376,475		32,376,475		32,376,475		32,376,475
Medical Examiner	3,583,747		3,583,747		3,583,747		3,583,747
Mental Health MM/DD/AD	14,159,241		14,159,241		14,159,241	948,605	15,107,846
Non Agency	95,487,099	26,500,000	121,987,099		121,987,099		121,987,099
Personnel	3,890,679		3,890,679		3,890,679		3,890,679
Police	4,450,264		4,450,264		4,450,264		4,450,264
Probate Court	2,732,261		2,732,261		2,732,261		2,732,261
Public Defender	11,743,460		11,743,460		11,743,460	200,000	11,943,460
Public Works	6,864,377		6,864,377		6,864,377		6,864,377
Purchasing	3,750,819		3,750,819		3,750,819		3,750,819
Registration & Elections	2,661,156		2,661,156		2,661,156		2,661,156
Sheriff	93,460,186		93,460,186		93,460,186		93,460,186
State Court - General	13,702,730		13,702,730		13,702,730		13,702,730
State Court - Judges	3,978,355		3,978,355		3,978,355		3,978,355
State Court - Solicitor General	6,084,094		6,084,094		6,084,094		6,084,094
Superior Court - Clerk	14,792,160		14,792,160		14,792,160		14,792,160
Superior Court - General	19,567,131	73,500	19,640,631		19,640,631		19,640,631
Superior Court - Judges	4,951,163	(73,500)	4,877,663		4,877,663		4,877,663
Tax Assessor	12,956,252		12,956,252		12,956,252		12,956,252
Tax Commissioner	13,931,736		13,931,736		13,931,736		13,931,736
<b>Sub-Total of Expenditures</b>	<b>\$634,939,742</b>	<b>-\$100,000</b>	<b>\$634,839,742</b>	<b>\$1,095,000</b>	<b>\$635,934,742</b>	<b>\$4,022,924</b>	<b>\$639,957,666</b>
Nonrecurring Capital Budget Non Agency	20,000,000		20,000,000		20,000,000	2,297,076	22,297,076
Nonrecurring Non Capital Budget	11,000,000		11,000,000	(1,095,000)	9,905,000	(6,320,000)	3,585,000
<b>Total Nonrecurring Expenditures</b>	<b>\$31,000,000</b>	<b>0</b>	<b>\$31,000,000</b>	<b>-\$1,095,000</b>	<b>\$29,905,000</b>	<b>(\$4,022,924)</b>	<b>\$25,882,076</b>
<b>Total Expenditures</b>	<b>\$665,939,742</b>	<b>(100,000)</b>	<b>\$665,839,742</b>	<b>\$0</b>	<b>\$665,839,742</b>	<b>\$0</b>	<b>\$665,839,742</b>
<b>Revenues &gt; Expenditures</b>	<b>3,198,294</b>		<b>3,298,294</b>		<b>3,298,294</b>		<b>3,298,294</b>
<b>Fund Balance - Beginning</b>	<b>59,723,911</b>		<b>59,723,911</b>		<b>59,723,911</b>		<b>59,723,911</b>
<b>Fund Balance - Ending</b>	<b>\$62,922,205</b>		<b>\$63,022,205</b>		<b>\$63,022,205</b>		<b>\$63,022,205</b>
	<b>9.4%</b>		<b>9.5%</b>		<b>9.5%</b>		<b>9.5%</b>
<b>Fund Balance Reserve Requirement</b>	<b>\$55,472,781</b>		<b>\$55,464,451</b>		<b>\$55,464,451</b>		<b>\$55,464,451</b>

## Fulton County Final Adopted FY2009 Budget Special Services District Fund

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	2008 Actual	2009 Tentative Budget	BOC Action	2009 Final Budget
<b>REVENUES</b>				
Property Taxes	0	0		0
License & Permits	0	0		0
All Other	1,657,608	0		0
<b>Total Revenues</b>	<b>\$1,657,608</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

<b>EXPENDITURES</b>				
Economic Development	0	0		0
Environ. & Comm. Dev. Svcs	0	0		0
Fire	0	0		0
Information Technology	0	0		0
Non Agency	\$5,278,347	10,030,334		10,030,334
Parks & Recreation	0			0
Police	0	0		0
Public Works	0	0		0
Tax Commissioner	0	0		0
<b>Total Expenditures</b>	<b>\$5,278,347</b>	<b>\$10,030,334</b>	<b>\$0</b>	<b>\$10,030,334</b>

Revenues > Expenditures	-\$3,620,739	-\$10,030,334		-\$10,030,334
		0		0
Fund Balance - Unreserved Beginning	\$7,374,225	3,031,833		3,031,833
Fund Balance - Reserved Beginning	\$17,308,681	12,030,334		12,030,334
Transfer to South Fulton	\$6,000,000	2,000,000		2,000,000
Transfer to Sub-Districts		0		0
Transfer to Solid Waste Fund		1,500,000	-630,000	870,000
Reserved for Compensated Absences	\$12,030,334	\$0		\$0
Fund Balance-Unreserved - Ending	\$3,031,833	1,531,833		2,161,833

## Fulton County Final Adopted FY2009 Budget 301- South Fulton Tax District Fund

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	2008 Actual	2009 Tentative Budget	BOC Action	2009 Final Budget
<b>REVENUES</b>				
2.5 mills Property Tax Rate Increase		5,748,750	2,463,750	8,212,500
Billable FY08 Property Taxes RECURRING		846,000		846,000
Property Taxes	19,368,566	20,401,668		20,401,668
License & Permits	7,850,051	7,134,717		7,134,717
All Other	6,933,234	7,039,662		7,039,662
<b>Total Revenues</b>	<b>\$34,151,851</b>	<b>\$41,170,797</b>	<b>\$2,463,750</b>	<b>\$43,634,547</b>
Billable FY08 State Homestead Tax Credit		750,000		750,000
Billable FY08 Property Tax		279,022		279,022
<b>Total Non Recurring Revenue</b>	<b>\$0</b>	<b>\$1,029,022</b>	<b>\$0</b>	<b>\$1,029,022</b>
<b>Total Revenues</b>	<b>\$34,151,851</b>	<b>\$42,199,819</b>	<b>\$2,463,750</b>	<b>\$44,663,569</b>
<b>EXPENDITURES</b>				
Environ. & Comm. Dev. Svcs	5,712,399	4,275,731	100,000	4,375,731
Finance	256,384	342,106		342,106
Fire	14,827,596	12,770,590	729,410	13,500,000
Non Agency	6,734,977	7,500,000	(500,000)	7,000,000
Parks & Recreation	4,219,411	4,055,000	200,000	4,255,000
Police	14,657,558	13,515,886	1,359,113	14,874,999
Public Works	0	0	500,000	500,000
<b>Total Recurring Expenditures</b>	<b>\$46,408,325</b>	<b>\$42,459,313</b>	<b>\$2,388,523</b>	<b>\$44,847,836</b>
Nonrecurring Capital Budget-Non Agency			\$2,500,000	2,500,000
<b>Total Nonrecurring Expenditures</b>	<b>\$0</b>	<b>\$0</b>	<b>\$2,500,000</b>	<b>\$2,500,000</b>
<b>Total Expenditures</b>	<b>\$46,408,325</b>	<b>\$42,459,313</b>	<b>\$4,888,523</b>	<b>\$47,347,836</b>
<b>Revenues &gt; Expenditures</b>	<b>-\$12,256,474</b>	<b>-\$259,494</b>		<b>-\$2,684,267</b>
<b>Fund Balance - Beginning</b>	<b>\$7,477,240</b>	<b>\$1,872,253</b>		<b>\$1,220,766</b>
<b>Transfer from SSD</b>	<b>\$6,000,000</b>	<b>\$2,000,000</b>		<b>\$2,000,000</b>
<b>Fund Balance - Ending</b>	<b>\$1,220,766</b>	<b>\$3,612,759</b>		<b>\$536,499</b>
	2.6%	8.5%		1.1%

## Fulton County Final Adopted FY2009 Budget Emergency Communications (911) Fund

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	2008 Actual	2009 Tentative Budget	BOC Action	2009 Final Budget
<b>REVENUES</b>				
User Fees	8,033,160	6,700,000		6,700,000
<b>Total Revenues</b>	<b>\$8,033,160</b>	<b>\$6,700,000</b>	<b>\$0</b>	<b>\$6,700,000</b>
<b>EXPENDITURES</b>				
Emergency Communications	7,655,922	8,093,230		8,093,230
<b>Total Expenditures</b>	<b>\$7,655,922</b>	<b>\$8,093,230</b>	<b>\$0</b>	<b>\$8,093,230</b>
<b>Revenues &gt; Expenditures</b>	<b>\$377,238</b>	<b>-1,393,230</b>		<b>-1,393,230</b>
<b>Fund Balance - Beginning</b>	<b>\$5,373,637</b>	<b>5,750,875</b>		<b>5,750,875</b>
<b>Fund Balance - Ending</b>	<b>\$5,750,875</b>	<b>4,357,645</b>		<b>4,357,645</b>
	<b>75.1%</b>	<b>53.8%</b>		<b>53.8%</b>

## Fulton County Final Adopted FY2009 Budget Water Sewer Revenue Fund

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	2008 Actual	2009 Proposed Budget	2009 Final Budget
<b>REVENUES</b>			
Charges for Services	97,485,004	118,732,748	104,417,748
Investment Income	639,315	500,000	500,000
Other	193,226	150,000	150,000
<b>Total Revenues</b>	<b>\$98,317,545</b>	<b>\$119,382,748</b>	<b>\$105,067,748</b>
<b>EXPENDITURES</b>			
Non Agency	15,000	50,000	50,000
Transfer to Sinking Fund	38,492,060	39,000,000	39,000,000
Transfer to Renewal & Extension	0	22,200,000	7,400,000
Public Works	53,359,391	64,000,000	64,000,000
Finance	3,745,333	3,801,582	3,801,582
County Attorney	427,809	550,001	550,001
Environ. & Comm. Dev. Svcs	543,495	514,975	514,975
<b>Total Expenditures</b>	<b>\$96,583,088</b>	<b>\$130,116,558</b>	<b>\$115,316,558</b>
<b>Revenues &gt; Expenditures</b>	<b>\$1,734,457</b>	<b>-\$10,733,810</b>	<b>-\$10,248,810</b>
<b>Retained Earnings - Beginning</b>	<b>\$20,489,868</b>	<b>\$21,161,868</b>	<b>\$22,224,325</b>
<b>Retained Earnings - Ending</b>	<b>\$22,224,325</b>	<b>\$10,428,058</b>	<b>\$11,975,515</b>
	23.0%	8.0%	10.4%



## Fulton County Final Adopted FY2009 Budget Water Sewer Renewal and Extension Fund

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	2008 Actual	2009 Proposed Budget	2009 Final Budget
<b>REVENUES</b>			
Assessments	5,136,685	7,000,000	7,000,000
Investment Income	4,073,797	3,000,000	3,000,000
Transfer from W & S Fund	0	22,200,000	7,400,000
Other Revenue	2,223,888	0	0
<b>Total Revenues</b>	<b>\$11,434,370</b>	<b>\$32,200,000</b>	<b>\$17,400,000</b>
<b>EXPENDITURES</b>			
Public Works	8,495,531	10,372,979	10,372,979
Non Agency	39,120	427,089	427,089
Environ. & Comm. Dev. Svcs	396,759	562,610	562,610
Multi-year Expenditures	15,611,745	30,000,000	30,000,000
<b>Total Expenditures</b>	<b>\$24,543,155</b>	<b>\$41,362,678</b>	<b>\$41,362,678</b>
<b>Revenues &gt; Expenditures</b>	<b>-\$13,108,785</b>	<b>-\$9,162,678</b>	<b>-\$23,962,678</b>
<b>Retained Earnings - Beginning</b>	<b>\$130,025,371</b>	<b>\$112,990,186</b>	<b>\$112,990,186</b>
<b>Retained Earnings - Ending</b>	<b>\$116,916,586</b>	<b>\$103,827,508</b>	<b>\$89,027,508</b>
<b>Reserve for Encumbrances</b>	<b>\$3,926,400</b>		
<b>Reserve for CIP</b>	<b>\$112,990,186</b>	<b>\$103,827,508</b>	<b>\$89,027,508</b>

## Fulton County Final Adopted FY2009 Budget Stormwater Management Fund

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	2008 Actual	2009 Tentative Budget	BOC Action	2009 Final Budget
<b>REVENUES</b>				
User Fees/Refunds	460,288	0		0
<b>Total Revenues</b>	<b>\$460,288</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>EXPENDITURES</b>				
Public Works	0	250,000		250,000
Fund Transfers	5,000,000	0		0
<b>Total Expenditures</b>	<b>\$5,000,000</b>	<b>\$250,000</b>	<b>\$0</b>	<b>\$250,000</b>
<b>Revenues &gt; Expenditures</b>	<b>-\$4,539,712</b>	<b>-\$250,000</b>	<b>\$0</b>	<b>-\$250,000</b>
<b>Retained Earnings - Beginning</b>	<b>\$5,829,948</b>	<b>\$1,290,236</b>	<b>\$0</b>	<b>\$1,290,236</b>
<b>Retained Earnings - Ending</b>	<b>\$1,290,236</b>	<b>\$1,040,236</b>	<b>\$0</b>	<b>\$1,040,236</b>

## Fulton County Final Adopted FY2009 Budget Solid Waste Enterprise Fund

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	2008 Actual	2009 Tentative Budget	BOC Action	2009 Final Budget
<b>REVENUES</b>				
User Fees	5,362	0		0
Other revenue			630,000	630,000
Transfer from Service District	1,257,000	1,500,000	-630,000	870,000
<b>Total Revenues</b>	<b>\$1,262,362</b>	<b>\$1,500,000</b>	<b>\$0</b>	<b>\$1,500,000</b>
<b>EXPENDITURES</b>				
Public Works	1,500,000	1,492,023		1,492,023
<b>Total Expenditures</b>	<b>\$1,500,000</b>	<b>\$1,492,023</b>	<b>\$0</b>	<b>\$1,492,023</b>
<b>Revenues &gt; Expenditures</b>	<b>-\$237,638</b>	<b>\$7,977</b>	<b>\$0</b>	<b>\$7,977</b>
<b>Retained Earnings - Beginning</b>	<b>\$276,442</b>	<b>\$38,804</b>	<b>\$0</b>	<b>\$38,804</b>
<b>Retained Earnings - Ending</b>	<b>\$38,804</b>	<b>\$46,781</b>	<b>\$0</b>	<b>\$46,781</b>

## Fulton County Final Adopted FY2009 Budget Bond Fund

	2008 Actual	2009 Tentative Budget	BOC Action	2009 Final Budget
<b>REVENUES</b>				
Current Property Tax	0	0		0
Prior Year Taxes	38,135	0		0
Motor Vehicle	6,363	0		0
Intangible Taxes	4,079	0		0
Investments	269,866	0		0
Other General	8,174	0		0
<b>Total Revenues</b>	<b>\$326,617</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>EXPENDITURES</b>				
Non-Agency - Debt Services	2,952,387	3,062,222		3,062,222
Financing costs	100,000	100,000		100,000
<b>Total Expenditures</b>	<b>\$3,052,387</b>	<b>\$3,162,222</b>	<b>\$0</b>	<b>\$3,162,222</b>
<b>Revenues &gt; Expenditures</b>	<b>-\$2,725,770</b>	<b>-\$3,162,222</b>	<b>\$0</b>	<b>-\$3,162,222</b>
<b>Fund Balance - Beginning</b>	<b>\$6,660,272</b>	<b>\$3,934,502</b>	<b>\$0</b>	<b>\$3,934,502</b>
<b>Fund Balance - Ending</b>	<b>\$3,934,502</b>	<b>\$772,280</b>	<b>\$0</b>	<b>\$772,280</b>

## Fulton County Final Adopted FY2009 Budget Risk Management Insurance Fund

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	2008 Actual	2009 Tentative Budget	BOC Action	2009 Final Budget
<b>REVENUES</b>				
Transfer General Fund	11,024,471	9,281,656		9,281,656
Transfer Special Services Districts	1,382,780	1,279,493		1,279,493
Transfer Health Funds	530,813	520,000		520,000
Transfer Water & Sewer Revenue Fund	718,340	683,815		683,815
Transfer Water & Sewer R & E	230,671	217,129		217,129
Transfer Emergency 911	252,484	196,245		196,245
Transfer Sanitation Fund	6,824	6,824		6,824
Transfer Airport Fund	19,174	19,868		19,868
Transfer Water Resource Commission	25,000	25,000		25,000
Transfer Pension Fund	10,000	10,000		10,000
Other Revenue	536,876	50,000		50,000
Contractual Funds	100,000	150,000		150,000
<b>Total Revenues</b>	<b>\$14,837,433</b>	<b>\$12,440,030</b>	<b>\$0</b>	<b>\$12,440,030</b>
<b>EXPENDITURES</b>				
Non-Agency - Direct Chgs/Settlements	12,431,201	27,326,000		27,326,000
Finance	984,316	1,315,886		1,315,886
<b>Total Expenditures</b>	<b>\$13,415,517</b>	<b>\$28,641,886</b>	<b>\$0</b>	<b>\$28,641,886</b>
<b>Revenues &gt; Expenditures</b>	<b>\$1,421,916</b>	<b>-\$16,201,856</b>		<b>-\$16,201,856</b>
<b>Fund Balance - Beginning</b>	<b>\$15,867,015</b>	<b>\$17,288,931</b>		<b>\$17,288,931</b>
<b>Fund Balance - Ending</b>	<b>\$17,288,931</b>	<b>\$1,087,075</b>		<b>\$1,087,075</b>
	<b>128.9%</b>	<b>3.8%</b>		<b>3.8%</b>

## Fulton County Final Adopted FY2009 Budget Health and Wellness Department Fund

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	2008 Actual	2009 Tentative Budget	BOC Action	2009 Final Budget
<b>REVENUES</b>				
Public Health:				
Intergovernmental - State	7,393,441	7,166,008		7,166,008
Transfer from General Fund	14,272,078	12,934,682	150,000	13,084,682
Client Fees	7,351,068	7,334,484		7,334,484
<b>Subtotal</b>	<b>29,016,587</b>	<b>27,435,174</b>		<b>27,585,174</b>
Physical Health:				
Intergovernmental - State	8,960,824	8,436,905		8,436,905
Transfer from General Fund	1,956,434	1,625,254		1,625,254
Client Fees	276,155	326,673		326,673
<b>Subtotal</b>	<b>11,193,413</b>	<b>10,388,832</b>		<b>10,388,832</b>
Total:				
Intergovernmental - State	16,354,265	15,602,913		15,602,913
Transfer from General Fund	16,228,512	14,559,936	150,000	14,709,936
Client Fees	7,627,223	7,661,157		7,661,157
<b>Total Revenues</b>	<b>\$40,210,000</b>	<b>\$37,824,006</b>	<b>\$150,000</b>	<b>\$37,974,006</b>
<b>EXPENDITURES</b>				
Public Health	28,287,661	29,196,174	150,000	29,346,174
Physical Health	11,226,582	11,314,927		11,314,927
<b>Total Expenditures</b>	<b>\$39,514,243</b>	<b>\$40,511,101</b>	<b>\$150,000</b>	<b>\$40,661,101</b>
<b>Revenues &gt; Expenditures</b>	<b>\$695,757</b>	<b>-\$2,687,095</b>		<b>-\$2,687,095</b>
<b>Fund Balance - Beginning</b>	<b>\$4,349,471</b>	<b>\$5,045,228</b>		<b>\$5,045,228</b>
<b>Fund Balance - Ending</b>	<b>\$5,045,228</b>	<b>\$2,358,133</b>		<b>\$2,358,133</b>

## Fulton County Final Adopted FY2009 Budget Airport Fund

	2008 Actual	2009 Tentative Budget	BOC Action	2009 Final Budget
<b>REVENUES</b>				
Rents & Royalties	1,123,640	1,000,000		1,000,000
<b>Total Revenues</b>	<b>\$1,123,640</b>	<b>\$1,000,000</b>	<b>\$0</b>	<b>\$1,000,000</b>
<b>EXPENDITURES</b>				
General Services	924,213	1,250,000		1,250,000
<b>Total Expenditures</b>	<b>\$924,213</b>	<b>\$1,250,000</b>	<b>\$0</b>	<b>\$1,250,000</b>
<b>Revenues &gt; Expenditures</b>	<b>\$199,427</b>	<b>-\$250,000</b>		<b>-\$250,000</b>
<b>Fund Balance - Beginning</b>	<b>\$659,583</b>	<b>\$859,010</b>		<b>\$859,010</b>
<b>Fund Balance - Ending</b>	<b>\$859,010</b>	<b>\$609,010</b>		<b>\$609,010</b>

**Fulton County Final Adopted FY2009 Budget**  
**Special Appropriation Funds**

<b>SCHEDULE &amp; TYPE OF FUND</b>	<b>BUDGET</b>
A. General Government Services	\$473,757
B. Law Enforcement & Justice Services	\$4,812,152
C. Social & Cultural Services	\$7,795,541
D. Public Education Government TV	\$605,364
E. Other Capital Projects	\$375,244

<b>Total Special Appropriation Funds</b>	<b>\$14,062,058</b>
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BOARD OF COMMISSIONERS ACTION STATUS:

APPROVED FOR FY2009



## Fulton County Final Adopted FY2009 Budget Special Appropriation Funds

### A. GENERAL GOVERNMENT SERVICES

#### REVENUES

Anticipated Revenues	\$157,377
Use of Fund Balance	<u>\$316,380</u>
<b>Total Revenues</b>	<b>\$473,757</b>

#### EXPENDITURES

Anticipated Expenditures	<u>\$473,757</u>
<b>Total Expenditures</b>	<b>\$473,757</b>

**Fund Balance - Ending** **\$0**

**Funds name and description of purpose:**

Fund 462, Fitness Center - County employees pay, via payroll deduction, funds that provide for the part-time staffing and operation of a Fitness Center. (100% Employee Paid Dues)

Fund 468, Employee Service Fund - Represents funds received from vending machines and used to fund Fulton County employee appreciation events.

### B. LAW ENFORCEMENT & JUSTICE SERVICES

#### REVENUES

Anticipated Revenues	\$1,376,222
Use of Fund Balance	<u>\$3,435,930</u>
<b>Total Revenues</b>	<b>\$4,812,152</b>

#### EXPENDITURES

Anticipated Expenditures	<u>\$4,812,152</u>
<b>Total Expenditures</b>	<b>\$4,812,152</b>

**Fund Balance - Ending** **\$0**

**Funds name and description of purpose:**

Fund 421, Sheriff's Sale Fund - Funds generated through the sale of tax deeds on the Courthouse steps due outstanding property taxes. Proceeds used to offset the costs associated with the Sheriff's Tax Sale process.

Fund 422, D.A.T.E. Fund - Funds are generated through Judge ordered fines in Drug Court. Offenders are fined and 50% is added to the fine and are used for drug, alcohol, training and education purposes.

Fund 440, Seized Property-Law Enforcement. Funds are received from Federal and State law enforcement agencies when we participate in drug busts or other joint operations. Funds are to be used for law enforcement purposes only.

Fund 441, Restricted Assets - Fines collected from municipal courts and is used to fund part-time staffing and operations of the Victim Witness program.

Fund 442, Federal Equitable Sharing – Joint law enforcement confiscated funds – Fulton County Share.

## Fulton County Final Adopted FY2009 Budget Special Appropriation Funds

### C. SOCIAL & CULTURAL SERVICES

#### REVENUES

Anticipated Revenues	\$2,698,890
Use of Fund Balance	<u>\$5,096,651</u>
<b>Total Revenues</b>	<b>\$7,795,541</b>

#### EXPENDITURES

Anticipated Expenditures	<u>\$7,795,541</u>
<b>Total Expenditures</b>	<b>\$7,795,541</b>

**Fund Balance - Ending** **\$0**

#### Funds name and description of purpose:

Fund 430, Library Trust Fund - Donated funds for the purchases of books, journals, magazines and other publications.

Fund 453 – Special Revenue Funds – Agency Funds – Represents funds received from private donations for a variety of reasons. i.e., Beat the Odds Program, South Fulton Leadership Conference, Dept Head flowers & retirement gifts, LGSF Conference, Judges Conference and children medical prescriptions.

Fund 455, Tommie Dora Barker Fellow Endowment - Due to the closing of the Emory University School of Library Science, the assets of the Tommie Dora Barker Fellowship Endowment were transferred by Court Order to the Atlanta Fulton Public Library to be used for the purpose of staff development.

Fund 460 – Special Appropriation Grants – Contracts with nonprofit agencies to receive grants and promote and support the arts and human services in Fulton County.

### D. PUBLIC EDUCATION GOVERNMENT TV

#### REVENUES

Anticipated Revenues	\$80,343
Use of Fund Balance	<u>\$525,021</u>
<b>Total Revenues</b>	<b>\$605,364</b>

#### EXPENDITURES

Anticipated Expenditures	<u>\$605,364</u>
<b>Total Expenditures</b>	<b>\$605,364</b>

**Fund Balance - Ending** **\$0**

#### Funds name and description of purpose:

Fund 84C, PEG Fund - Accounts for Public Educational Government (PEG) access television service funding of capital related activities per the Cable franchise agreement.

## Fulton County Final Adopted FY2009 Budget Special Appropriation Funds

### E. OTHER CAPITAL PROJECTS

#### REVENUES

Anticipated Revenues	\$0
Use of Fund Balance	<u>\$375,244</u>
<b>Total Revenues</b>	<b>\$375,244</b>

#### EXPENDITURES

Anticipated Expenditures	<u>\$375,244</u>
<b>Total Expenditures</b>	<b>\$375,244</b>

<b>Fund Balance - Ending</b>	<b>\$0</b>
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<b>Funds name and description of purpose:</b>
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Fund 473, Tree Preservation Trust Fund - Developer related funding for the replacement of trees and preservation of green space and is held in trust pending final site plan approval.
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# Fulton County Final Adopted FY2009 Budget Special Appropriation Funds

## GENERAL GOVERNMENT SERVICES

### Fund 462, Fitness Center

	<u>FY 2009</u>	<u>FY 2008</u>
Anticipated Revenues	\$50,202	\$50,202
Use of Fund Balance	\$36,158	\$33,152
Anticipated Expenditures	<u>\$86,360</u>	<u>\$83,354</u>
Ending Fund Balance	\$0	\$0

### Fund 468, Employee Service Fund

	<u>FY 2009</u>	<u>FY 2008</u>
Anticipated Revenues	\$107,175	\$107,177
Use of Fund Balance	\$280,222	\$11,039
Anticipated Expenditures	<u>\$387,397</u>	<u>\$118,215</u>
Ending Fund Balance	\$0	\$0

## LAW ENFORCEMENT & JUSTICE

### Fund 421, Sheriff's Sale Fund (MY)

	<u>FY 2009</u>	<u>FY 2008</u>
Anticipated Revenues	\$0	\$0
Use of Fund Balance	\$0	\$0
Anticipated Expenditures	<u>\$0</u>	<u>\$0</u>
Ending Fund Balance	\$0	\$0

### Fund 422, D.A.T.E. Fund

	<u>FY 2009</u>	<u>FY 2008</u>
Anticipated Revenues	\$41,145	\$41,145
Use of Fund Balance	\$50,668	\$49,167
Anticipated Expenditures	<u>\$91,813</u>	<u>\$90,312</u>
Ending Fund Balance	\$0	\$0

### Fund 440, Seized Property-Law Enforcement

	<u>FY 2009</u>	<u>FY 2008</u>
Anticipated Revenues	\$0	\$0
Use of Fund Balance	\$0	\$0
Anticipated Expenditures	<u>\$0</u>	<u>\$0</u>
Ending Fund Balance	\$0	\$0

### Fund 441, Restricted Assets (SY/MY)

	<u>FY 2009</u>	<u>FY 2008</u>
Anticipated Revenues	\$1,264,587	\$1,268,247
Use of Fund Balance	\$2,909,656	\$0
Anticipated Expenditures	<u>\$4,174,243</u>	<u>\$769,034</u>
Ending Fund Balance	\$0	\$499,213

### Fund 442, Federal Equitable Sharing

	<u>FY 2009</u>	<u>FY 2008</u>
Anticipated Revenues	\$70,490	\$70,490
Use of Fund Balance	\$475,606	\$234,929
Anticipated Expenditures	<u>\$546,096</u>	<u>\$305,419</u>
Ending Fund Balance	\$0	\$0

## SOCIAL & CULTURAL SERVICES

### Fund 430, Library Trust Fund

	<u>FY 2009</u>	<u>FY 2008</u>
Anticipated Revenues	\$19,356	\$19,356
Use of Fund Balance	\$152,632	\$0
Anticipated Expenditures	<u>\$171,988</u>	<u>\$0</u>
Ending Fund Balance	\$0	\$19,356

### Fund 453 - Special Revenue Funds

	<u>FY 2009</u>	<u>FY 2008</u>
Anticipated Revenues	\$0	\$0
Use of Fund Balance	\$0	\$0
Anticipated Expenditures	<u>\$0</u>	<u>\$0</u>
Ending Fund Balance	\$0	\$0

### Fund 455, Tommie Dora Barker Fellow Endowment

	<u>FY 2009</u>	<u>FY 2008</u>
Anticipated Revenues	\$8,034	\$8,034
Use of Fund Balance	\$240,281	\$0
Anticipated Expenditures	<u>\$248,315</u>	<u>\$4,439</u>
Ending Fund Balance	\$0	\$3,595

### Fund 460 - Special Appropriation Grants

	<u>FY 2009</u>	<u>FY 2008</u>
Anticipated Revenues	\$2,671,500	\$2,671,500
Use of Fund Balance	\$4,703,738	\$5,163,003
Anticipated Expenditures	<u>\$7,375,238</u>	<u>\$7,834,503</u>
Ending Fund Balance	\$0	\$0

## PUBLIC EDUCATION GOVERNMENT TV

### Fund 84C, PEG Fund

	<u>FY 2009</u>	<u>FY 2008</u>
Anticipated Revenues	\$80,343	\$80,343
Use of Fund Balance	\$525,021	\$245,866
Anticipated Expenditures	<u>\$605,364</u>	<u>\$326,209</u>
Ending Fund Balance	\$0	\$0

## OTHER CAPITAL PROJECTS

### Fund 473, Tree Preservation Trust Fund

	<u>FY 2009</u>	<u>FY 2008</u>
Anticipated Revenues	\$0	\$0
Use of Fund Balance	\$375,244	\$501,787
Anticipated Expenditures	<u>\$375,244</u>	<u>\$501,787</u>
Ending Fund Balance	\$0	\$0